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consider necessary. This is supported by other evidence too complicated for review here. Mr. BECK then sets forth Austria's ultimatum and Serbia's conciliatory reply in parallel columns; he follows this by a review of the peace parleys and a spirited account of the Kaiser's dramatic return to Berlin and the subsequent correspondence with the Czar, leading up to the sudden precipitation of the war. The conclusion seems inevitable that up to the last moment Germany could have averted the catastrophe. The review of the case of Belgium is thorough and forcible. We are glad to see that Mr. BECK has given an illuminating discussion of neutrality, and has defended Belgium's right to remain neutral as not dependent on any treaty.

We cannot agree with the publisher's announcement that this work "will be accepted as belonging to lasting history." The writing of serious history is rarely synchronous with the event analyzed; moreover, it demands a thoroughly judicial attitude. This Mr. BECK has not. His style is controversial in tone and in erecting the theatrical 'Supreme Court of Civilization,' which dutifully pronounces judgment in the last chapter of the book, he has assumed the inconsistent role of advocate and judge. He has given a vigorous and to us convincing statement of the position of the Allies. We could wish he had been content to let it go as such, without making confident prediction of the final judgment of history.

W. T. B.

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BENDER'S WAR REVENUE LAW, Matthew Bender & Co., 1914. By the publishers' editorial staff.

It is difficult to place this book in whatever may be the jural equivalent of flesh, fowl or good red-herring. At first glance it is an annotation, and is so named, of the Internal Revenue Act of 1914. If this were all, in the sense that statute annotations are familiar to lawyers, a mere copy of the act and the customary working digest would serve the purpose more effectively. These annotations are more broadly informative than is usually the case, presenting such sources of reference as opinions of the Attorney General, Treasury Decisions, Life and Correspondence of Sydney Smith and the rymes of Marvel. It might be called an index to the statutes and interpretations of our internal revenue law, particularly the Act of 1914, with some pointed commentary thereon.

J. B. W.